

Senate Resolution 453

By: Senator Johnson of the 1st

ADOPTED SENATE

A RESOLUTION

1 Creating the Georgia Tax Reform Commission of 2009; and for other purposes.

2 WHEREAS, the population and economy of the State of Georgia has undergone dynamic
3 growth during the last several decades, and current projections show continued growth
4 throughout the 21st Century; and

5 WHEREAS, changes in Georgia's economy have created the potential for a more diverse
6 revenue mix for the state and local governments; and

7 WHEREAS, the reliance on traditional tax revenue sources, when coupled with the rapid
8 increase in the demand for governmental services, has yielded a strained revenue structure
9 unable to respond to current and future fiscal needs in a balanced, equitable fashion and has
10 increasingly troubled and financially burdened the individual taxpayers of the state; and

11 WHEREAS, the various inequities and imperfections cannot be ignored, as the tax burden on
12 the citizens of our state rises; and

13 WHEREAS, the revenue structure of Georgia, like that of other states, has received only
14 sporadic, piecemeal revision over the years, and these changes too frequently have been made
15 in an isolated context without due regard for the overall tax system and the principle of
16 neutrality; and

17 WHEREAS, the last comprehensive review of the revenue structure of Georgia was made by
18 the Joint Study Commission on Revenue Structure created pursuant to Ga. L. 1993, p. 1965;
19 and

20 WHEREAS, the ideal tax structure necessarily varies from state to state depending on the
21 employment mix, the economic base, and the developmental patterns in the particular state,
22 and each of these variables has changed significantly in Georgia in the absence of a current

23 comprehensive and exhaustive review and study of the consequences and fairness of the
24 resulting system; and

25 WHEREAS, the goal of designing a balanced tax system with the fewest inequities will
26 enable decisions of individuals and businesses with respect to location, investment, and
27 spending to proceed unclouded by or be minimally influenced by tax consequences.

28 NOW, THEREFORE, BE IT RESOLVED BY THE GENERAL ASSEMBLY OF
29 GEORGIA:

30 **SECTION 1.**

31 There is created the Georgia Tax Reform Commission of 2009. The commission shall be
32 composed of 18 members as follows:

33 (a) Six members to be appointed by the Speaker of the House of Representatives at least
34 one of whom shall be a taxpaying member of the public who shall represent the interest of
35 citizen taxpayers of Georgia;

36 (b) Six members to be appointed by the President of the Senate at least one of whom shall
37 be a taxpaying member of the public who shall represent the interest of citizen taxpayers of
38 Georgia; and

39 (c) Six members to be appointed by the Governor at least one of whom shall be a taxpaying
40 member of the public who shall represent the interest of citizen taxpayers of Georgia.

41 **SECTION 2.**

42 The commission shall conduct a comprehensive and exhaustive study of the tax laws and tax
43 policy of this state with a view toward modernizing and revitalizing the revenue structure so
44 as to create an equitable and flexible tax system which properly balances the taxes based on
45 fixed wealth, current expenditures, and current flow of income.

46 **SECTION 3.**

47 The Governor shall appoint a member of the commission to serve as the chairperson of the
48 commission. The commission shall meet upon the call of the chairperson.

49 **SECTION 4.**

50 The commission may request and, upon such request, shall be afforded the assistance and
51 cooperation of the Department of Revenue, the Department of Law, the Carl Vinson Institute
52 of Government, and each other agency or institution of the state.

SECTION 5.

The commission is encouraged to seek the active cooperation and assistance in its work of the Georgia Municipal Association, the Association County Commissioners of Georgia, Americans for Prosperity, Americans for Fair Taxation, Americans for Tax Reform, Citizens Against Government Waste, National Federation of Independent Business, Georgia Chamber of Commerce, Georgia Public Policy Foundation, Freedom Works, Georgia Association of Realtors, Homebuilders Association of Georgia, Georgia Agribusiness Council, Georgia Farm Bureau, Traditional Manufacturers Association of Georgia, Georgia Budget and Policy Institute, Georgia State University Fiscal Research Center, the Georgia Farm Bureau Federation, the Georgia League of Women Voters, Common Cause, the Georgia Forestry Commission, the Georgia Society of Certified Public Accountants, the Georgia School Boards Association, the Tax Section of the State Bar of Georgia, and other interested organizations and individuals, and the commission is expressly encouraged to take advantage of the expertise and experience in matters affecting taxation and tax policy which is available through institutions of higher learning in this state.

SECTION 6.

The commission may conduct such meetings at such places and at such times as it may deem necessary or convenient to enable it to exercise fully and effectively its powers, perform its duties, and accomplish the objectives and purposes of this resolution. The legislative members of the committee shall receive the allowances provided for in Code Section 28-1-8 of the Official Code of Georgia Annotated. Citizen members shall receive a daily expense allowance in the amount specified in subsection (b) of Code Section 45-7-21 of the Official Code of Georgia Annotated as well as the mileage or transportation allowance authorized for state employees. Members of the committee who are state officials, other than legislative members, and state employees shall receive no compensation for their services on the commission, but they shall be reimbursed for expenses incurred by them in the performance of their duties as members of the commission in the same manner as they are reimbursed for expenses in their capacities as state officials or employees. The funds necessary for the reimbursement of the expenses of state officials, other than legislative members, and state employees shall come from funds appropriated to or otherwise available to their respective departments. All other funds necessary to carry out the provisions of this resolution shall come from funds appropriated to the Senate and the House of Representatives. The expenses and allowances authorized by this resolution shall not be received by any member of the commission for more than ten days unless additional days are authorized.

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SECTION 7.

88 The commission shall make a comprehensive report of its findings, recommendations, and
89 suggestions of proposed legislation to the 2011 session of the General Assembly. The
90 commission shall be abolished on January 1, 2011.

91

SECTION 8.

92 This resolution shall become effective upon its approval by the Governor or upon its
93 becoming law without such approval. Appointments to the commission shall be made as
94 provided in this resolution as soon as practicable after its approval or otherwise becoming a
95 law.